

# HOUSE . . . . . No. 2840

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By Ms. Balser of Newton, petition of Ruth B. Balser and others for legislation to exempt certain elderly persons from real estate tax increases resulting from proposition two and one-half overrides. Revenue.

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## The Commonwealth of Massachusetts

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### PETITION OF:

Ruth B. Balser	James B. Eldridge
John H. Rogers	Mark C. Montigny
Ellen Story	Bruce J. Ayers
John P. Fresolo	James M. Murphy
Pamela P. Resor	Barbara A. L'Italian
Cynthia S. Creem	Louis L. Kafka
Jennifer L. Flanagan	William Smitty Pignatelli
Brian A. Joyce	Peter V. Kocot
Christine E. Canavan	Steven J. D'Amico
Susan C. Fargo	Kay Khan
Robert K. Coughlin	Jennifer M. Callahan

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In the Year Two Thousand and Seven.

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### AN ACT TO CREATE AN EXEMPTION FOR LOW INCOME SENIORS FROM PROPOSITION TWO AND ONE-HALF OVERRIDES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1     SECTION 1. Subsection (g) of Section 21C of Chapter 59, as
- 2     appearing in the 2004 Official Edition, is hereby amended by
- 3     inserting at the end thereof the following paragraph:—
- 4         The local appropriating authority may vote to adopt the following
- 5     exemption to the question:—
- 6         For residential property whose owner is 65 years of age or older
- 7     and who occupies said property as his principal residence and whose
- 8     real estate tax payment exceeds ten per cent of the taxpayers total
- 9     income, provided however, that the taxpayer's total income together
- 10    with the total income of taxpayer's spouse shall not exceed \$60,000.
- 11    For the purposes of this paragraph "residence" and "taxpayer's total
- 12    income" shall have the same meaning as used in paragraph (k) of
- 13    Section six of Chapter 62.

14 Any person qualifying for the exemption shall apply for the same  
15 on or before July 1st of the fiscal year in question on a form pro-  
16 vided by the assessors. In determining eligibility for an exemption  
17 the assessors shall review the income tax forms for the preceding  
18 year.

1 SECTION 2. Subsection (h) of said section, as so appearing, is  
2 hereby amended by adding the following paragraph:—

3 The local appropriating authority may vote to adopt the following  
4 exemption to the question:—

5 For residential property whose owner is 65 years of age or older  
6 and who occupies said property as his principal residence and whose  
7 real estate tax payment exceeds ten per cent of the taxpayers total  
8 income, provided however, that the taxpayer's total income together  
9 with the total income of taxpayer's spouse shall not exceed \$60,000.  
10 For the purposes of this paragraph "residence" and "taxpayer's total  
11 income" shall have the same meaning as used in paragraph (k) of  
12 Section six of Chapter 62.

13 Any person qualifying for the exemption shall apply for the same  
14 on or before July 1st of the fiscal year in question on a form pro-  
15 vided by the assessors. In determining eligibility for an exemption  
16 the assessors shall review the income tax forms for the preceding  
17 year.

1 SECTION 3. Subsection (i½) of said section, as so appearing, is  
2 hereby amended by adding the following paragraph:—

3 The local appropriating authority may vote to adopt the following  
4 exemption to the question:—

5 For residential property whose owner is 65 years of age or older  
6 and who occupies said property as his principal residence and whose  
7 real estate tax payment exceeds ten per cent of the taxpayers total  
8 income, provided however, that the taxpayer's total income together  
9 with the total income of taxpayer's spouse shall not exceed \$60,000.  
10 For the purposes of this paragraph "residence" and "taxpayer's total  
11 income" shall have the same meaning as used in paragraph (k) of  
12 Section six of Chapter 62.

13 Any person qualifying for the exemption shall apply for the same  
14 on or before July 1st of the fiscal year in question on a form pro-  
15 vided by the assessors. In determining eligibility for an exemption

16 the assessors shall review the income tax forms for the preceding  
17 year.

1     SECTION 4. Subsection (j) of said section, as so appearing, is  
2 hereby amended by adding the following paragraph:—

3     The local appropriating authority may vote to adopt the following  
4 exemption to the question:—

5     For residential property whose owner is 65 years of age or older  
6 and who occupies said property as his principal residence and whose  
7 real estate tax payment exceeds ten per cent of the taxpayers total  
8 income, provided however, that the taxpayer's total income together  
9 with the total income of taxpayer's spouse shall not exceed \$60,000.  
10 For the purposes of this paragraph "residence" and "taxpayer's total  
11 income" shall have the same meaning as used in paragraph (k) of  
12 Section six of Chapter 62.

13    Any person qualifying for the exemption shall apply for the same  
14 on or before July 1st of the fiscal year in question on a form pro-  
15 vided by the assessors. In determining eligibility for an exemption  
16 the assessors shall review the income tax forms for the preceding  
17 year.

1     SECTION 5. Subsection (k) of said section, as so appearing, is  
2 hereby amended by adding the following paragraph:—

3     The local appropriating authority may vote to adopt the following  
4 exemption to the question:—

5     For residential property whose owner is 65 years of age or older  
6 and who occupies said property as his principal residence and whose  
7 real estate tax payment exceeds ten per cent of the taxpayers total  
8 income, provided however, that the taxpayer's total income together  
9 with the total income of taxpayer's spouse shall not exceed \$60,000.  
10 For the purposes of this paragraph "residence" and "taxpayer's total  
11 income" shall have the same meaning as used in paragraph (k) of  
12 Section six of Chapter 62.

13    Any person qualifying for the exemption shall apply for the same  
14 on or before July 1st of the fiscal year in question on a form pro-  
15 vided by the assessors. In determining eligibility for an exemption  
16 the assessors shall review the income tax forms for the preceding  
17 year.